



State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

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April 14, 2015

Town of Colebrook
ATTN: Board of Selectmen
17 Bridge Street
Colebrook, NH 03576

RE: 2014 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Item B.2 – Inventory Program. Most of the sampled properties did not reflect what was on the property as of April 1st, some of the sketch dimensions were incorrect some of the buildings on the property record card could not be located. This does not comply with RSA 74:1. Attached please find the Department's worksheets indicating areas that should be addressed.

Item B.4 a & c Current Use. The current use review was discontinued after eight of the sampled twenty-seven did not meet the ASB standard. Some of the items found were: applications, site maps indicating land in current use and out of current use, and matrix forms were not in the files; We recommend the town review all current use files to bring them in to compliance with RSA 79-A. Attached please find the Department's worksheets indicating areas that should be addressed.

Item C.1 a Credits. Some files were missing information or documents. PA-33 forms were not filed for properties in a trust. Some of applicants did not receive the necessary medal to qualify under RSA 72:28. The Department recommends the town review all applications and ensure the applicants qualify and comply with RSA 72:28. Attached please find the Department's worksheets indicating areas that should be addressed.

Item C.1 b Exemptions. The two blind exemptions sampled did not have a letter from Bureau of Vocational Rehabilitation to confirm the applicants were legally blind. The town should review all applications to ensure the applicant complies with RSA 72:37. Attached please find the Department's worksheets indicating areas that should be addressed.

Item F.1 – Uniform Standards of Profession Appraisal Practice (USPAP). The USPAP report submitted did not meet the ASB Standard of revaluations based on Standard 6 of the most recent edition of USPAP. The PA-50 checklist identifying the items missing was mailed to the town on March 6, 2015.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2019.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file